

Order

Michigan Supreme Court
Lansing, Michigan

March 17, 2021

Bridget M. McCormack,
Chief Justice

161661

Brian K. Zahra
David F. Viviano
Richard H. Bernstein
Elizabeth T. Clement
Megan K. Cavanagh
Elizabeth M. Welch,
Justices

COMERICA, INC.,
Plaintiff-Appellee,

v

SC: 161661
COA: 344754
Tax Tribunal: 17-000150-TT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

On order of the Court, the application for leave to appeal the April 16, 2020 judgment of the Court of Appeals is considered, and it is GRANTED. The appellant's brief and appendix shall be filed by August 30, 2021, with no extensions except upon a showing of good cause. The time for filing the remaining briefs shall be as set forth in MCR 7.312(E). The parties shall include among the issues to be briefed whether, under the now-repealed Single Business Tax Act, MCL 208.1 *et seq.*, the appellee is entitled to the transfer of single business tax credits, by virtue of the merger of two of its subsidiaries, under the theory that the tax credits are either vested property rights or privileges that automatically transferred by operation of law during the merger. The time allowed for oral argument shall be 20 minutes for each side. MCR 7.314(B)(1).

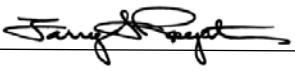
The Taxation Section of the State Bar of Michigan is invited to file a brief amicus curiae. Other persons or groups interested in the determination of the issue presented in this case may move the Court for permission to file briefs amicus curiae.



s0310

I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

March 17, 2021


Clerk